



STATE BOARD OF EQUALIZATION

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Executive Secretary

No. 79/212

December 14, 1979

TO COUNTY ASSESSORS:

ADDITIONAL INFORMATION ON ASSESSMENT APPEALS

We have been asked to clarify some aspects of the assessment appeal statutes. The following comments are intended to update and expand on the material contained in assessors' letter 79/180, Assessment Appeals.

Appealability of 1975 Base Year Values

A 1975 base year value that was not previously set by an appeals board or a court decision can be appealed until the expiration of the filing period following the 1980 lien date. This is true if the 1975 base year assessment was revised to conform to Section 110.1(a)(1) of the Revenue and Taxation Code or had been determined by appraisal for the 1975 roll. The appeals are authorized by Section 80 of the Revenue and Taxation Code (Assembly Bill 1488).

This is a change from the Board's previous position concerning 1975 roll values that were accepted as the base year value. We had held that the taxpayer had an opportunity to contest the value in 1975 and that he forfeited the right to argue the point at a later time.

A 1975 base year assessment cannot be appealed when the 1975 assessment was determined by a local board of equalization or by court decision. Section 80(a)(1) of the Revenue and Taxation Code (Assembly Bill 1488) specifically states that "The base year value determined by a local board of equalization...or by a court shall be conclusively presumed to be the base year value for any 1975 assessment which was appealed."

The Applicability of Section 538 of the Revenue and Taxation Code

Question nine in assessors' letter 79/180, Assessment Appeals, is erroneous in its reference to Revenue and Taxation Code, Section 538.

The principle stated in the answer to question nine is correct, i.e., an appeal which directly challenges a statute or rule should be denied without hearing, and the taxpayer should directly challenge the statute in court after his claim for refund has been denied. However, Revenue

TO COUNTY ASSESSORS

-2-

December 14, 1979

and Taxation Code, Section 538, applies only to the assessor's course of action if he believes the statute or rule is invalid. A taxpayer acting alone would file suit under the provisions of Revenue and Taxation Code, Section 5140.

Sincerely,

A handwritten signature in cursive script that reads "Verne Walton".

Verne Walton, Chief
Assessment Standards Division